

**ADA COUNTY BOARD OF EQUALIZATION
MINUTES OF THE HEARING ON
MONDAY, NOVEMBER 23, 2015
10:00 A.M.**

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Commissioners' Conference Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Bob McQuade, Tim Tallman, Brad Smith, Erin Brady, Tina Winchester, Craig Church, Dan Curtis, Aron Mock, Todd Massey and Pete Chapman, Assessor's Office. Minutes Recorder: Angel Dicus.

I. IN THE MATTER OF CALL TO ORDER:

Commissioner Jim Tibbs called the hearing to order at 10:00 a.m.

II. IN THE MATTER OF ROLL CALL:

Commissioners Jim Tibbs and David L. Case were present.

III. IN THE MATTER OF CHANGES TO THE AGENDA:

- Corrected Memory Lane, Inc. Parcel No. to S1018110380

**ACTION: D. CASE MOVED TO CORRECT THE PARCEL NO. FOR
MEMORY LANE, INC. TO S1018110380. J. TIBBS SECONDED.
D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.**

IV. IN THE MATTER OF NEW BUSINESS:

- 1. Valuation Appeals

[Staff was sworn in for testimony.]

- a. Hearings

- 1. Stueve Charles R0523750380

Appellant was not present.

Appraiser, A. Mock, presented the Staff report.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS,
SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE
ASSESSOR'S VALUATION ON PARCEL NUMBER
R0523750380; AND AUTHORIZE THE CHAIRMAN TO SIGN
THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS
SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE
MOTION CARRIED.**

- 2. Hammons Ryan Kirk R8081880050

Appellant was not present.

J. Tibbs opened the public hearing.

Appraiser, T. Winchester, presented the Staff report.

J. Tibbs closed the public hearing.

**ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS,
SITTING AS THE BOARD OF EQUALIZATION, UPHOLD THE
ASSESSOR'S VALUATION ON PARCEL NUMBER
R8081880050; AND AUTHORIZE THE CHAIRMAN TO SIGN
THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS
SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE
MOTION CARRIED.**

- 3. Cornerstone Investors, LLC S1103449190

Appellant was not present.

J. Tibbs opened the public hearing.

Appraiser, C. Church, advised that an agreement was reached between the parties to shift the tax burden from this parcel, a billboard site, to another parcel in the same area, leaving this with a zero balance. He stated the adjustment on the new parcel will be made to the missed property roll.

J. Tibbs closed the public hearing.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION TO THE VALUATION OF PARCEL NUMBER S1103449190 TO THE AMOUNT OF ZERO DOLLARS; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

b. Changes / No Hearing

- Memory Lane, Inc. S1018110380

C. Church noted that Parcel No. S1018110380 was initially listed as No Changes/ No Hearing. He advised that after reviewing the value, he was recommending a reduction to the assessment.

J. Tibbs opened the public hearing.

[B. McQuade joined the hearing.]

C. Church reiterated his recommendation to adjust the value of this parcel to \$26,000 based on income and expense information supplied by Appellant.

J Tibbs closed the public hearing.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER S1018110380 TO \$26,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

c. Withdrawn

- State Street Commercial Partners LLC R8123252155

J. Tibbs noted that Parcel No. R8123252155 had been withdrawn.

2. BOE Adjustments (25) (Authorize the Chairman to Sign)

a. Doss Adam Jeffrey	R7689830110
b. Weigle Brad R	R5713430310
c. Teets Andrew	R1819780080
d. Victor Eric	R7193780340
e. Pearman John	R5271570230
f. Begovich Roberta	R8081790330
g. Ghrist Barry	R5741281250
h. Branstool Ann L	R7383450090
i. Crispin Michael R	R6206190350
j. Ketlinski Todd	R1285650215
k. Rich Dale L	R5421200430
l. Stride Eric P	R8037540400
m. Bishop Michael J	R8048190340
n. Baxter Ryan	R7807680110
o. Neuroth Brad J	R1504110120
p. Arnzen Craig D	R8227280150
q. Perry Travis J	R8020680040
r. Dewlen Kenneth D	R5741281070

s. Dolby Michael	R3369360210
t. Palafox Rene	R3527740190
u. Palfreyman Eric J	R5421210070
v. Hopkins Carol A	R3581370250
w. Hetherington John L	R5983420110
x. Caraballo Nicholas	R3526470420
y. Lewis Scott R	R0539190180

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, APPROVE THE 25 BOE ADJUSTMENTS AS LISTED ON THE AGENDA; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: A. DICUS NOTED THAT THE WITHDRAWN PARCEL NEEDED TO BE INCLUDED IN THE MOTION.

ACTION: D. CASE AMENDED HIS MOTION TO APPROVE THE WITHDRAWAL OF PARCEL NO. R8123252155 AS LISTED ON THE AGENDA. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

V. IN THE MATTER OF RECESS:

There being no further business to come before the Board on this date, the meeting was recessed at 10:20 a.m.

VI. IN THE MATTER OF CALL TO ORDER:

J. Tibbs reconvened the hearing of the Board of Equalization at 10:45 to re-hear Parcel Nos. R0523750380 and R808188005. He explained that, due to a notification error, Appellants appeared in the Public Hearing room for the hearings.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RESCIND AND RECONSIDER THE DECISION MADE ON PARCEL NO. R0523750380 DUE TO THE NOTIFICATION ERROR. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

1. Valuation Appeals

a. Hearings

1. Stueve Charles R0523750380

J. Tibbs opened the public hearing.

Appellant was present. A. Mock, presented the Staff report.

[Appellants C. Stueve and R. Hammons were sworn in for testimony.]

C. Stueve stated his name and address for the record. He stated he believes his assessment is too high and presented Comparables ("Comps") to support his opinion.

D. Case and Appellant discussed the homeowner evaluation by USAA.

A. Mock addressed the evaluation by USAA and the Comps presented by Appellant.

Appellant made his closing statement arguing his property is over-valued.

J. Tibbs closed the public hearing.

D. Case and J. Tibbs discussed lowering the value of the assessment.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R0523750380 TO \$727,135 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF

\$300,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,0270,135; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED

2. Hammons Ryan Kirk

R8081880050

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, RESCIND AND RECONSIDER THE DECISION MADE ON PARCEL NO. R8081880050 DUE TO THE NOTIFICATION ERROR. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

J. Tibbs opened the public hearing.

Appellant presented testimony and submitted Comps arguing he believes his property value is too high.

T. Tallman presented the Staff report.

Appellant presented his closing statement and discussed Staff's Comps.

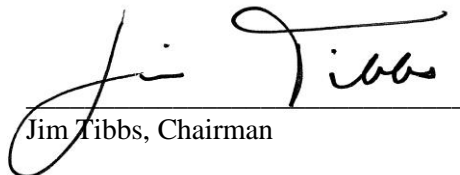
J. Tibbs closed the public hearing.

The Board discussed the information submitted.

ACTION: D. CASE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8081880050 TO \$385,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$140,000 ON THE LAND, FOR A TOTAL VALUATION OF \$525,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. D. CASE, AYE, AND J. TIBBS, AYE. THE MOTION CARRIED.

VII. IN THE MATTER OF RECESS:

There being no further business to come before the Board on this date, the meeting was recessed at 11:46 a.m.


Jim Tibbs, Chairman

ATTEST:


Christopher D. Rich, Ada County Clerk